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Washington, D.C. 20231

IBM DOCKET NO. AUS920030703US1

DATE: September 25, 2003

Assignee Name: International Business Machines Corporation

Sir:

Assignee Residence: Armonk, New York

EL977166451US

Transmitted herewith for filing is the Patent Application of:

Inventors: Nutter, et al.

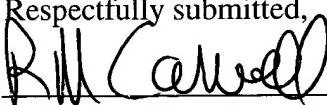For: **System and Method for Solving a Large System of Dense Linear Equations**

Enclosed are:

_X_ 64   Pages of Patent Specification including an Abstract

_X_ 5   Pages of Claims

_X_ 53   sheets of drawing (Formal)

_X_   Form 1595 and assignment of the invention to IBM Corporation
           (includes Recordation Form Cover Sheet).

_X_   A Declaration and Power of Attorney

_X_   Information Disclosure Statement, PTO 1449

The filing fee has been calculated as shown below:

For	Number Filed	Number Extra	Rate	Fee
Basic Fee				750.00
Total Claims	20	0	x $18	$ 0.00
Indep. Claims	3	0	x $84	$ 0.00
Mult. Dep. Claims	0	0	x $280	0

Total: $ 750.00

_X_   Please charge $ 750.00 to IBM Corporation, Deposit Account No. 09-0447.

_X_   The Commissioner is hereby authorized to charge payment of the following fees
       associated with this communication or credit any overpayment to Deposit Account
       No. 09-0447. A duplicate copy of this sheet is enclosed.

    _X_   Any additional filing fees required under 37 CFR Sect. 1.16.

    _X_   Any patent application processing fees under 37 CFR Sect. 1.17.

Respectfully submitted,

By _____
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